IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

Appeal No. 765 of 2005
In
Writ Petition No. 2071 of 2005

Aniruddh C. Bhatt .. Appellant
V/s.
The Municipal Corpn. of
Greater Mumbai & Anr. .. Respondents

Mr. Behram Shroff i/b. M/s. Tejpal & Co. for the Appellant
None present for the Respondents

CORAM : DR. S. RADHAKRISHNAN &
S.C. DHARMADHIKARI, JJ.
DATED : 04.10.2005.

P.C.:-

1. Heard the learned counsel for the Appellant. By this Appeal, the Appellant is challenging the order dated 10.8.2005, whereby the learned Single Judge had declined to interfere with regard to the challenge regarding the assessment of ratable value of the Appellant's property.

2. The learned counsel for the Respondents stated before the learned Single Judge that an alternate remedy by way of an Appeal under Section 217 of the Mumbai Municipal Corporation Act, was available against the said assessment order. Over and above, the learned Single Judge has recorded in paragraph 4 that the if the Appeal is filed against the assessment order within a period of four weeks from the order dated 10.8.2005, the Respondents would not object to condonation of delay.

3. The learned counsel for the Appellant Mr. Shroff brought to our notice two judgments of the Supreme Court in **Himmatlal Harilal Mehta v. State of Madhya Pradesh and others AIR 1954 SC 403** and **Customs Collector, Bombay v. M/s. Shantilal Chhotelal and Co. AIR 1966 SC 197**. In both the aforesaid judgments, the Supreme Court was dealing with different laws and also with different factual circumstances, including penal sections and in one case, wherein one Act has been declared ultra vires and in the other case of **Customs Collector, Bombay v. M/s. Shantilal Chhotelal and Co.**, there was even levy of penalty involved.

4. In the present case, under section 217 of the Mumbai Municipal Corporation Act, there is an alternate efficacious remedy and we do not find any error in the order of the learned Single Judge declining to interfere in the above. Appeal is totally devoid of merits, the same stands dismissed.

(DR. S. RADHAKRISHNAN, J.)

(S.C. DHARMADHIKARI, J.)